

## TRAC and Time Allocation Schedule (TAS)

### 1. Introduction to TRAC

- 1.1. TRAC is an activity-based costing system which meets the needs of higher education institutions (HEIs) and the main public funders of higher education. TRAC's development has been based on some important principles that provide flexibility to accommodate the diverse range of institutions in the sector
- 1.2. It is a process of taking institutional expenditure information from the consolidated financial statements, adding a 'sustainability adjustment' to represent the full 'sustainable' cost of delivery, and applying cost drivers (such as academic staff time allocation and space usage) to allocate these costs to academic departments and to specific activities.
- 1.3. Income is analysed through a separate TRAC process, so that the gap between the full cost of activities and the income attributed can be determined for each main institutional activity.
- 1.4. Details from the TRAC return are used to help determine:
  - The surplus or deficit made on various activities (teaching, research and other)
  - Indirect costs rates to be used in costing research projects
  - The costs for funding each Scottish Funding Council (SFC) Teaching Subject Group in TRAC (T) return.
- 1.5. Rates are calculated for indirect costs and estates laboratory and non-laboratory costs. Relevant costs collected within TRAC are divided by the number of staff (full time equivalent (fte) basis), to arrive at a cost per individual. These costs are uplifted for an inflationary element and are used to cost research projects for the next year.
- 1.6. For academic staff, the numbers of staff (fte) is derived from the information provided on the TAS timesheets.
- 1.7. The Scottish Funding Council (SFC) uses the TRAC (T) data to inform future Units of Resource, so the funding we receive for teaching students will be informed by TRAC (T) returns.

### 2. The Academic Time Allocation Schedule (TAS)

- 2.1. Staff costs are the single largest element of costs incurred by the University. In order to calculate the cost of TRAC activities we must understand how staff spend time over the range of these activities.
- 2.2. Information collected from individual staff members is used to calculate the proportion of time spent on different categories of work. The aggregated percentages of time recorded are used to allocate staff time (costs) to various activities for the completion of the TRAC Return as follows:
  - Teaching (T),
  - Research (R)
  - Other (O)
- 2.3. **Appendix A** provides an outline of the University's TAS process.
- 2.4. Data collected should be as accurate as possible. If staff time allocations are materially inaccurate the following outcomes are likely:

- The reported surplus or deficit for each category (Teaching, Research & Other) within the TRAC return will not be accurate. For example, incorrectly allocating high levels of time to teaching activities will reduce surpluses or increase losses for teaching (as a higher level of staff time will be charged to teaching).
- Charge out rates for research derived from TRAC (section 1.5) will not accurately reflect the full economic cost of performing research, for example:
- Incorrectly recording high levels of time to research will artificially reduce the rates as indirect/estates costs will be divided by a higher staff fte value. As a result of lower rates, costings for future research projects will be lower, which will in turn lead to future losses for research activities.
- In addition to reducing charge out rates for the next year, a higher level of staff time will have been allocated to research in the current year which, based on normal returns, will increase the loss attributed to our research activity.

### **3. The Technician's Time Allocation Schedule (TAS)**

- 3.1. Under TRAC, the University is required to record all technical staff activity across teaching, research and other categories. Furthermore, time spent in support of research must be further allocated across Directly Incurred, Directly Allocated Infrastructure and Directly Allocated Pool categories.
- 3.2. All technicians other than those in central departments (IT and Estates) will be required to use the system. The survey should be completed by all technical staff in academic departments. We have defined the group to be surveyed at the University of Aberdeen by the account codes to which the costs are charged.
- 3.3. The method of data collection samples small group of technicians each week. The data collected will be used at an aggregated level so we are looking for a representative sample across the whole group rather than at individual level.

### **4. Who is required to submit a TAS return?**

- 4.1. All core funded permanent academic staff will be asked to submit a timesheet for one week of the period. Details of the week that you are required to complete a timesheet will be forwarded by email.
- 4.2. Currently each technician is allocated with 3 weeks (one week in term, exam and non-term periods) in each financial year. This will be confirmed by email.

### **5. How should I allocate my time?**

- 5.1. Time should be recorded in accordance with the actual activities that were undertaken in the relevant period.
- 5.2. **Appendix B** provides details of the coding for **Academic Staff timesheets** and the various levels and the types of activities included within these groups.
- 5.3. For Academic Staff, there is no requirement to analyse time over and above the categories listed in Appendix B.
- 5.4. For example, although the cost of teaching is further split between publicly and non-publicly funded activity, there is no requirement to estimate this split. Other drivers are used for this purpose, for this example, the number of students in the relevant categories will be used.
- 5.5. **Appendix C** provides coding details for the Technician TAS timesheets.

- 5.6. Only activities relating to University business should be recorded in the diary. You do not need to enter non-work time on the timesheet.

## **6. I will be absent during my collection week. Can my week be changed?**

- 6.1. We cannot change survey weeks as they are allocated randomly to all individuals. We realise that individuals may be absent for all or part of their allocated week for various reasons such as annual leave, university closure or sabbaticals but these are all classified as **University** activities.
- 6.2. If you are absent for the whole week and you think that the reason is not covered (attendance at a conference is not classed as an absence), please contact [trachelpdesk@abdn.ac.uk](mailto:trachelpdesk@abdn.ac.uk) for assistance.

## **7. The week I've been allocated doesn't represent my normal activities.**

- 7.1. The data will only be used at an aggregated level, so overall will have a reasonable assessment of University activity. Survey weeks are allocated on a random basis to assist with this.
- 7.2. Not all weeks are going to be typical working weeks for every individual but we are trying to capture a representative picture for the University as a whole for the entire year.
- 7.3. The Funding Council requires that any time allocation system be statistically robust as well as a being a true representation of University activities throughout the year.

## **8. I have made an incorrect entry can I change it?**

- 8.1. The web form will be open for a week after the end of your allotted week. Entries can be made at any time during this period and only the last submission is used for analysis.
- 8.2. If you realise that an incorrect entry has been made after the web form has closed, please contact [trachelpdesk@abdn.ac.uk](mailto:trachelpdesk@abdn.ac.uk) and we will be happy to change the data for you.

## **9. The data from the TAS exercise will not be 100% accurate. Does this matter?**

- 9.1. The data is collected in order to obtain an indication of how time is spent over a range of activities and seeks to capture an accurate picture to inform our research and teaching costs.
- 9.2. Submissions should be as accurate as possible. If staff time allocations are materially inaccurate the TRAC return and resultant research recovery rates will be compromised.
- 9.3. Materiality should be considered when completing the schedules, since small percentage variations at an individual level will have limited impact at an aggregate level.

## **10. What about Data Protection/Who will see my submission?**

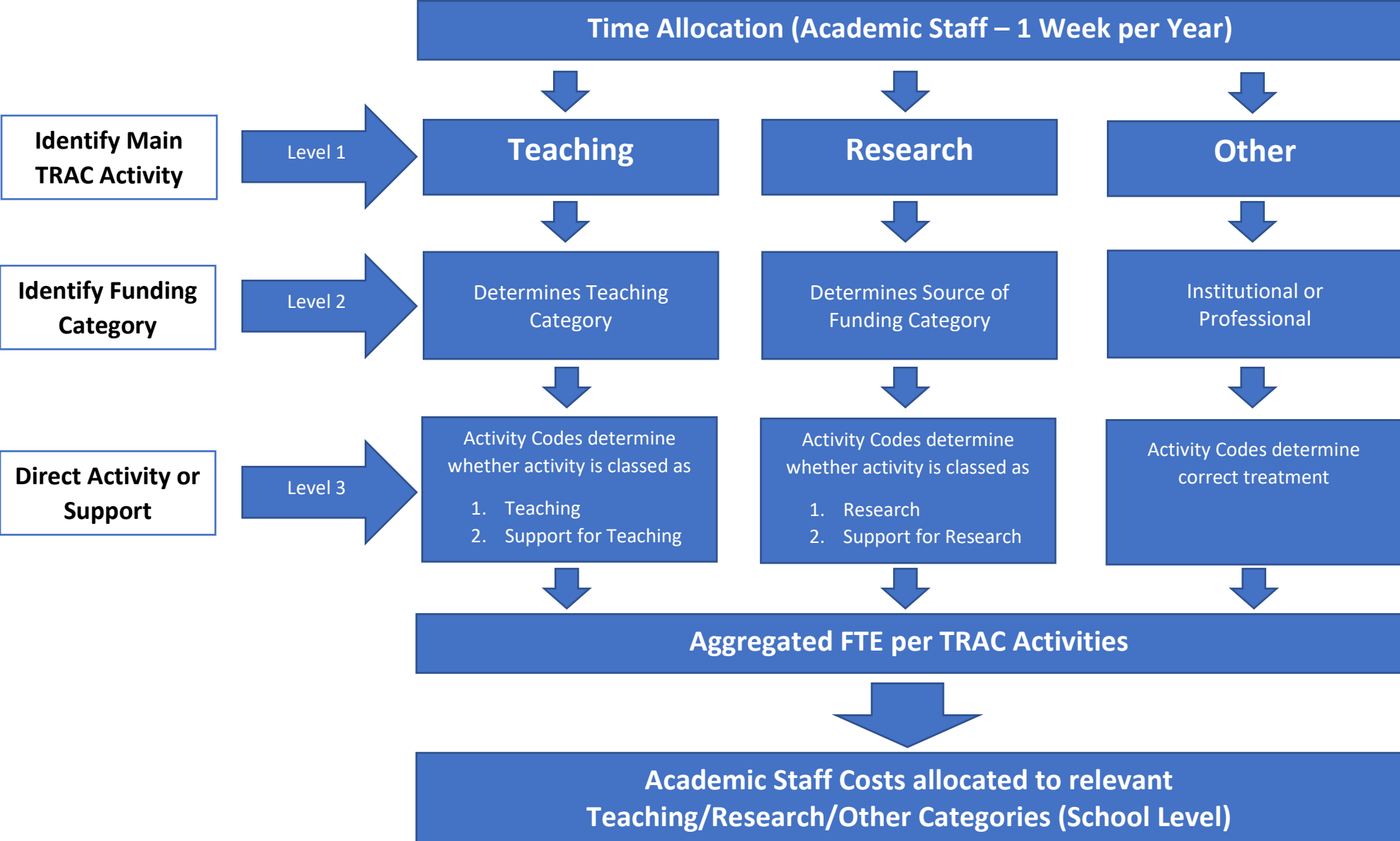
- 10.1. The University must comply with the data protection principles which are set out in the data protection legislation. In order to ensure that this happens, the University has developed a Data Protection Policy.
- 10.2. The purpose of collecting time allocation data is to satisfy the TRAC requirement for robust data collection and subsequently to determine an appropriate split of staff costs within the academic departments across 'Teaching', 'Research' and 'Other' activities.
- 10.3. Information is collected from individuals with the sole aim of obtaining satisfactory data at School and University level.

- 10.4. Data is NOT collected from individuals to determine individual effort.
- 10.5. Data entered by an individual will not be available to the others. However, in order to provide some data validation, Heads of School will be asked to confirm the data entered by an individual are reasonable, and a small number of DIT and finance staff will have access to the data.
- 10.6. All Institutional and external use of the data will be aggregated and individuals will not be separately identifiable
- 10.7. Time allocation schedules must be completed at least once a year. Data will be kept for two reporting periods of three years i.e. up to six years.

**11. Who is my School TAS Co-ordinator and what is their role in this exercise?**

- 11.1. Each School has an assigned TAS co-ordinator, who is responsible for ensuring that all concerns and queries are answered (through the TRAC office if necessary) and that all forms are returned to Research Financial Services within the set timescale.
- 11.2. Up to date School Co-ordinator list can be found in "TAS School Coordinators" section of the web page.

**Appendix A**  
**Academic Time Allocation Schedule Process**



## Appendix B

### Academic Time Allocation Schedule – Teaching Codes

Level 1	Level 2		Level 3	
	Code	Description	Code	Description
Teaching (T)	UGF	Undergraduate	01	Delivery of lectures, seminars, tutorials and workshops
			02	Delivery of laboratory practical and other laboratory teaching
			03	Delivery of/participation in field work and project work
			04	Preparation for lectures, seminars, tutorials and workshops
	PTF	Postgraduate – Taught	05	Preparation for laboratory practical and other laboratory teaching
			06	Preparation for fieldwork and project supervision
			07	Assessment, examining and invigilation within the University (including setting papers, marking, VIVAs etc)
			08	External examining
			09	Teaching support including Timetabling , Exam boards, preparation of prospectuses
	PRF	Postgraduate Research	10	Travel related to teaching activities
			11	New course development
			12	General reading and scholarship linked to teaching but not for a specific course
			13	Writing textbooks or other publishable teaching materials
	NFU	Non-Funded	14	Schools liaison, admissions, general induction, interviewing, recruitment trips and preparation for these
			15	Advising, student welfare and other student support
			16	Supervision and support (including meeting student, reading drafts etc., developmental seminars)
			17	Activities relating to Quality Enhancement of Teaching (including teaching related training & conferences, etc.)

## Appendix B

### Academic Time Allocation Schedule – Research Codes

Level 1	Level 2		Level 3	
	Code	Description	Code	Description
Research (R)	RGA	Research Council	01	Undertaking and managing research prior to writing of publishable output
	RGB	UK Charity	02	Scholarly work and advancement of personal knowledge and skills related to research but not directly linked to a specific project
	RGC	UK Government/Health Authority	03	Writing output for dissemination
	RGD	UK Industry	04	Supervision and training of research staff
	RGE	EU Government	05	Attendance at conferences, seminars and society meetings
	RGF	EU – Other	06	Drafting grant proposals
	RGG	Other Overseas	07	Editing and refereeing activities for journals or conferences
	RGH	Other Sources	08	Editing and refereeing activities for funding bodies
	RGX	Not Externally Funded	09	Editing books and collections of essays
			10	Travel related to research activities
			11	Knowledge Transfer Partnership activities & Technology transfer work
			12	Internal Peer review of grant applications

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### Academic Time Allocation Schedule – Research Codes

Level 1	Level 2		Level 3	
	Code	Description	Code	Description
Other (OT)	INS	Institutional	01	Preparation for and attendance at University/College/School/Discipline Committees, not specific to either teaching or research
			02	General management duties, such as Head of School and Deans etc
			03	Staff management, such as mentoring and appraisals
			04	Administration on behalf of the University/College/School/Discipline, not specific to either teaching or research
			05	Administration on behalf of the University/College/School/Discipline, specific to teaching
			06	Administration on behalf of the University/College/School/Discipline, specific to research e.g. Research Panels
			07	Consultancy ( excl. private), such as advisory work or the provision of a service on behalf of the University
			08	Services provided to the NHS under knock-for-knock arrangements by departments
			09	NOT IN USE
			10	Travel not directly related to teaching or research
			11	Holiday
			12	Maternity/paternity leave
			13	Sickness/Compassionate leave
			14	Jury service
				PRO
02	Staff development and training courses			



## Appendix C

### Technicians Time Allocation Schedule Codes

Codes for Teaching Activities			
Code	Description	Code	Description
T	Teaching	01	Undergraduate & Postgraduate Taught
		02	Setting up and running experiments
		03	Health & Safety activities
		04	Lifting & Shifting
		05	Lab or Workshop maintenance
		06	Administrative tasks
		07	Travel to conferences/training etc
		08	Training (Provision of/Receipt of)

Codes for Research Activities			
Code	Description	Code	Description
R	Research	01	EU
		02	Supporting Postgraduate research students
		03	Setting up and running experiments
		04	Health & Safety activities
		05	Lifting & Shifting
		06	Lab or Workshop maintenance
		07	Administrative tasks
		08	Other project support
		09	Travel to conferences/training etc
		10	Training (Provision of/Receipt of)

Codes for Other Activities			
Code	Description	Code	Description
O	Other	01	Setting up and running experiments
		02	Health & Safety activities
		03	Lifting & Shifting
		04	Lab or Workshop maintenance
		05	Administrative tasks
		06	Authorised absence including annual leave
		07	Consultancy
		08	Routine testing and non-research clinical trials
		09	Commercial companies - excluding teaching or research
		10	Technology transfer
		11	Travel to conferences/training etc
		12	Training (Provision of/Receipt of)